

**EXHIBIT B**

**Individuals Providing Services**

**SUMMARY OF PROFESSIONALS AND PARAPROFESSIONALS  
PROVIDING SERVICES FROM OCTOBER 1, 2009 THROUGH JANUARY 31, 2010**

<b>Name of Professional</b>	<b>Title and Office</b>	<b>Year Admitted</b>	<b>2009 Billing Rate<sup>1</sup></b>	<b>Total Hours</b>	<b>Total Amount Billed</b>
Christopher F. Graham	Partner, New York	1983	\$725.00	17.00	\$12,325.00
John G. Aldridge	Senior Counsel, Atlanta	1968	\$650.00	0.00	\$0.00
Mark S. Kaufman	Partner, Atlanta	1973	\$600.00	406.10	\$243,660.00
William L. Floyd	Senior Counsel, Atlanta	1965	\$595.00	0.00	\$0.00
Patrick M. McGeehan	Partner, Atlanta	1983	\$525.00	7.70	\$4,042.50
Donald M. Etheridge	Partner, Atlanta	1996	\$495.00	2.90	\$1,435.50
Paul C. Hurdle, III	Partner, Washington	1977	\$475.00	3.00	\$1,425.00
Gary W. Marsh	Partner, Atlanta	1985	\$475.00	15.50	\$7,362.50
Charles D. Weiss	Partner, Atlanta	1989	\$475.00	70.10	\$33,297.50
Henry F. Sewell	Partner, Atlanta	1986	\$460.00	0.00	\$0.00
James D. Levine	Partner, Atlanta	1982	\$460.00	0.00	\$0.00
Jason M. Silverman	Associate, Washington	2001	\$460.00	0.00	\$0.00
Laurence R. Phillips	Partner, San Diego	1997	\$450.00	0.00	\$0.00
J. David Larsen	Partner, Los Angeles	1997	\$450.00	0.00	\$0.00

<sup>1</sup> These rates are the same rates charged to the non-bankruptcy clients of McKenna Long & Aldridge LLP. All professionals and paraprofessionals submitted time records to (i) the Fee Committee; (ii) Lehman Brothers Holdings Inc.; (iii) counsel for the Debtors, Weil, Gotshal & Manges, LLP; (iv) counsel for the Official Committee of Unsecured Creditors, Milbank, Tweed, Hadley & McCloy LLP; and (v) the Office of the United States Trustee for the Southern District of New York (collectively, the "Notice Parties") in accordance with the Order Appointing Fee Committee and Approving Fee Application Protocol and the Third Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals.

<b>Name of Professional</b>	<b>Title and Office</b>	<b>Year Admitted</b>	<b>2009 Billing Rate</b>	<b>Total Hours</b>	<b>Total Amount Billed</b>
Brian Olasov	Managing Director, Atlanta	N/A	\$450.00	1.40	\$630.00
James W. Culbreth	Counsel, Atlanta	1974	\$420.00	0.00	\$0.00
Gerald Walling	Counsel, Atlanta	1972	\$410.00	394.40	\$161,909.00
Alan F. Kaufman	Counsel, New York	2000	\$400.00	22.30	\$8,920.00
Katherine M. Lewis	Partner, Atlanta	2000	\$400.00	47.50	\$19,000.00
Jess A. Pinkerton	Partner, Atlanta	1997	\$400.00	0.30	\$120.00
David A. Geiger	Partner, Atlanta	1998	\$395.00	107.80	\$42,581.00
Thomas D. Hall	Senior Counsel, Atlanta	1983	\$390.00	2.50	\$975.00
Timothy J. Plunkett	Associate, New York	2007	\$365.00	0.00	\$0.00
Samantha Rein	Associate, Atlanta	2000	\$365.00	0.00	\$0.00
B. Summer Chandler	Associate, Atlanta	2001	\$355.00	122.90	\$43,629.50
Jessica H. Mayes	Associate, New York	2009	\$350.00	4.30	\$1,505.00
S. Elizabeth Hall	Associate, Atlanta	2004	\$320.00	0.00	\$0.00
James H. Ludlam	Associate, Atlanta	2002	\$305.00	0.30	\$91.50
Alison M. Elko	Associate, Atlanta	2003	\$305.00	127.00	\$38,735.00
Douglas Flaum	Associate, Atlanta	2006	\$305.00	203.30	\$62,006.50
Scott Manning	Associate, Atlanta	2007	\$305.00	0.20	\$61.00
Leah D. Jackson	Associate, Atlanta	2005	\$305.00	38.00	\$11,590.00
Britney J. Willhite	Associate, Los Angeles	2007	\$290.00	0.80	\$232.00

<b>Name of Professional</b>	<b>Title and Office</b>	<b>Year Admitted</b>	<b>2009 Billing Rate</b>	<b>Total Hours</b>	<b>Total Amount Billed</b>
Sharice V. Owens	Associate, Atlanta	2006	\$285.00	0.00	\$0.00
Amanda Redick	Associate, Atlanta	2006	\$285.00	31.70	\$9,034.50
David Gordon	Associate, Atlanta	2006	\$285.00	246.60	\$70,281.00
Peter Yoxall	Associate, Atlanta	2007	\$285.00	0.00	\$0.00
Matthew James	Associate, Atlanta	2004	\$305.00	6.30	\$1,921.50
<b>Professionals:</b>			<b>Blended Rate:</b> <b>\$413.20</b>	<b>Total Hours:</b> <b>1,879.90</b>	<b>Total Fees:</b> <b>\$776,770.50</b>
<b>Name of Paraprofessional</b>	<b>Title and Office</b>	<b>Year Admitted</b>	<b>2009 Billing Rate</b>	<b>Total Hours</b>	<b>Total Amount Billed</b>
Ann Pearson	Paralegal, Atlanta	N/A	\$225.00	0.00	\$0.00
Fran L. Russell	Paralegal, Atlanta	N/A	\$225.00	89.40	\$20,115.00
Michelle S. Grycner	Paralegal, San Diego	N/A	\$215.00	31.20	\$6,708.00
Janet L. Tobin	Paralegal, Atlanta	N/A	\$210.00	0.00	\$0.00
Robert M. Gee	Paralegal, New York	N/A	\$210.00	2.60	\$546.00
Joyce Miller	Paralegal, Atlanta	N/A	\$195.00	0.00	\$0.00
Sue Plunkett	Paralegal, Atlanta	N/A	\$195.00	23.70	\$4,621.50
Inghe Francois	Paralegal, Atlanta	N/A	\$190.00	2.10	\$399.00
Cindy Adams	Research Librarian, Atlanta	N/A	\$180.00	0.00	\$0.00

<b>Name of Paraprofessional</b>	<b>Title and Office</b>	<b>Year Admitted</b>	<b>2009 Billing Rate</b>	<b>Total Hours</b>	<b>Total Amount Billed</b>
Christine Everheart	Litigation Support Specialist, San Diego	N/A	\$180.00	0.40	\$72.00
Elisa R. Woods	Research Librarian, Atlanta	N/A	\$175.00	1.30	\$227.50
Lashaunda M. Stafford	Paralegal, Atlanta	N/A	\$170.00	0.00	\$0.00
Erik W. Bolte	Litigation Support Analyst, Washington	N/A	\$160.00	0.00	\$0.00
LaTandra D. Williams	Litigation Support Analyst, Atlanta	N/A	\$160.00	15.50	\$2,480.00
Sansanee Sermprungsuk	Research Librarian, Atlanta	N/A	\$145.00	1.50	\$217.50
Sarah E. Forshee	Paralegal, Atlanta	N/A	\$85.00	0.00	\$0.00
<b>Paraprofessionals:</b>			<b>Blended Rate:</b> <b>\$211.01</b>	<b>Total Hours:</b> <b>167.70</b>	<b>Total Fees:</b> <b>\$35,386.50</b>
<b>Total for Professionals and Paraprofessionals:<sup>2</sup></b>				<b>Total Hours:</b> <b>2,047.60</b>	<b>Total Fees:</b> <b>\$812,157.00</b>

<sup>2</sup> The services that McKenna rendered to the debtors during the Fourth Interim Compensation Period incurred fees in the amount of \$813,049.00 for 2,048.90 hours of the time of professionals and paraprofessionals (not including discretionary reductions made by McKenna in the exercise of billing judgment). However, McKenna has calculated that its timekeepers billed 2,047.60 hours, and, given the timekeepers' billing rates, the amount of fees incurred was \$812,157.00. This is a discrepancy that McKenna has not been able to resolve and will continue to research.